

Excluded Line 9 Note Leases	Note of Financial Statements - Statement of Financial Position - Lease right-of-use asset pre-implementation	Lease right-of-use asset pre-implementation		2,000,000
M9 Note Leases	Note of Financial Statements - Statement of Financial Position - Lease right-of-use asset post-implementation	Lease right-of-use asset post-implementation		8,000,000
10	Statement of Financial Position – Goodwill	Intangible assets		500,000
17	Statement of Financial Position - Post-employment and pension liabilities	Post-employment and pension liabilities		6,600,000
14, 20, 22	Statement of Financial Position - Note Payable and Line of Credit for long-term purposes (both current and long term) and Line of Credit for Construction in process	Long-term debt - for long term purposes	26,000,000	
M24, 20, 22, Note Debt A	Statement of Financial Position - Note Payable and Line of Credit for long-term purposes (both current and long term) and Line of Credit for Construction in process	Long-term debt - for long term purposes pre-implementation		25,000,000
M24, 20, 22, Note Debt B	Statement of Financial Position - Note Payable and Line of Credit for long-term purposes (both current and long term) and Line of Credit for Construction in process	Long-term debt - for long term purposes post-implementation		650,000
M24, 20, 22, Note Debt C	Statement of Financial Position - Note Payable and Line of Credit for long-term purposes (both current and long term) and Line of Credit for Construction in process	Line of Credit for Construction in process		100,000
21	Statement of Financial Position - Lease right-of-use of asset liability**	Lease right-of-use asset liability	10,000,000	
Excluded Line 21 Note Leases	Statement of Financial Position - Lease right-of-use of asset liability pre-implementation	Pre-implementation right-of-use leases		2,000,000
Line 21 Note Leases	Statement of Financial Position - Lease right-of-use of asset liability pre-implementation	Post-implementation right-of-use leases		8,000,000
25	Statement of Financial Position - Annuities*	Annuities with donor restrictions		300,000
26	Statement of Financial Position - Term Endowments*	Term endowments with donor restrictions		50,000
27	Statement of Financial Positions—Life Income Funds*	Life income funds with donor restrictions		150,000